

State of California

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Legislative Change No.

01-32

Bill Number: SB 445

Author: Burton

Chapter Number: 01-670

Laws Affecting Franchise Tax Board: Section 11125.1 of the Government Code and Section 21002 of the Revenue and Taxation Code.

Date Filed with the Secretary of the State: October 10, 2001

SUBJECT: Taxpayers' Bill of Rights/Proceedings Regarding Correct Tax Liability/Distribution of Public Writings

Senate Bill 445 (Burton), as enacted on October 10, 2001, made the following changes to California law:

Section 11125.1 of the Government Code is amended.

This act requires that certain written public records distributed by the Franchise Tax Board (FTB) staff or individual FTB members prior to or during an FTB meeting must be disseminated in the following three ways before FTB takes any final action on that item:

- (1) distributed to all persons requesting notice;
- (2) made available on the Internet; and
- (3) made available for public inspection at the meeting.

Section 21022 is added to the Revenue and Taxation Code.

This act provides that the Legislature:

- finds and declares that the purpose of any tax proceeding between FTB and a taxpayer is the determination of the taxpayer's correct tax liability; and
- intends, in furtherance of the above-stated purpose, that FTB may inquire into, and shall allow the taxpayer every opportunity to present, all relevant information pertaining to the taxpayer's liability.

This act is effective and operative on January 1, 2002.

This act will not require any reports by the department to the Legislature.

Bureau Director

Brian Putler

Date

October 12, 2001